

AMENDMENTS TO THE SPECIFICATION

Please amend the specification as follows:

Please amend the second full paragraph on page 7 of the specification as follows:

At the wafer W used in the embodiment, an SiO₂ film (having a dielectric constant of approximately 4.0) to function as an etching stopper for stopping the etching process at a specific depth and also as a protective film that protects the wiring formed on the Si substrate is formed on the Si (silicon) substrate. Above the SiO₂ film, an organic polysiloxane film is formed. In other words, the etching target film in the embodiment is constituted of the organic polysiloxane film ~~constituting the upper layer and the SiO₂ film constituting the lower layer.~~

Please amend the first full paragraph on page 10 of the specification as follows:

At the wafer W used in the embodiment, an SiN film to function as an etching stopper for stopping the etching process at a specific depth and also as a protective film that protects the wiring formed on an Si substrate is formed on the Si (silicon) substrate. This is a structural feature which differentiates the second embodiment from the first embodiment. In addition, at the top of the SiN film, an organic polysiloxane film is formed. In other words, the etching target film in the embodiment is constituted of the organic polysiloxane film ~~at the upper layer and the SiN film at the lower layer.~~